

Waganakising Odawak Statute
Treasury Office

SECTION I. PURPOSE

The purpose of is to create the Treasury Office to provide the financial and accounting services for the Tribe.

SECTION II. DEFINITIONS

- A.** “*Chief Financial Officer*” or “*CFO*” means the person employed as the Chief Financial Officer under the authority of the Tribal Council.
- B.** “*Constitution*” or “*Tribal Constitution*” means the Constitution of the Little Traverse Bay Bands of Odawa Indians as adopted on February 1, 2005, and any amendments thereto.
- C.** “*LTBB*” or “*Tribe*” means Little Traverse Bay Bands of Odawa Indians.
- D.** “*Tribal Council*” means the Legislative Branch of the Little Traverse Bay Bands of Odawa Indians.

SECTION III. CREATION OF THE OFFICE

- A.** Pursuant to Article VII (D) (17) of the Tribal Constitution the Tribal Council shall have the power to: “Establish and maintain governmental office for the Little Traverse Bay Bands of Odawa Indians”.
- B.** The Tribal Council hereby creates and establishes the Treasury Office to serve Little Traverse Bay Bands of Odawa Indians financial and accounting needs.

SECTION IV. AUTHORITY AND REPORTING

The Treasury Office shall be under the exclusive authority and supervision of Tribal Council or its designee. The Chief Financial Officer shall report directly to Tribal Council or as otherwise designated by Tribal Council motion.

SECTION V. AUTHORITY AND DUTIES

Under the direction of the Tribal Council or as other wise designated by Tribal Council motion:

- A.** The Office will have the authority to conduct internal audits in accordance with Generally Accepted Auditing Standards for internal audits to the extent that such standards are not in conflict with the Constitution or laws of the Tribe.

- B.** The Office shall have the authority to request information and documents from any Tribal Governmental Branch, Prosecutor's Office, Election Board including departments, boards, commissions, committees and businesses of the Tribe as it relates to the finances and accounting of the Tribe.

- C.** The Office shall have the following duties:
 - 1.** Assist the Tribal Council and Tribal Treasurer with fiduciary duties in accordance with the Constitution.

 - 2.** Shall assist each of the governmental branches of government; Legislative, Executive, and Judiciary along with the Prosecutor's office and Election Board with developing budgets in accordance with the budget formulation statute and assist Tribal Council in evaluating such budgets.

 - 3.** Shall assist each of the governmental branches of government; Legislative, Executive, and Judiciary along with the Prosecutor's office and Election Board with any and all accounting, purchasing, budgets, compliance, grant development and any other accounting related matter.

- 4.** Assist Tribal Council in appropriating funds in accordance with the Constitution.
- 5.** Assist Tribal Council with the raising of revenue in accordance with the Constitution.
- 6.** Assist Tribal Council in the development of policies for receiving grants, donations or any other funding in accordance with the Constitution.
- 7.** Assist Tribal Council with enacting an annual budget for upcoming fiscal years.
- 8.** Assist Tribal Council in identifying all funding sources.
- 9.** Prepare an annual report as mandated by the Constitution for distribution at the annual meeting that includes all appropriations of operating funds and Tribal enterprises by department showing how the funds were spent and profit and loss statements where applicable.
- 10.** Evaluate the programs, expenditures, and audits of the government and businesses of the Tribe and advise the Tribal Council on methods to make the government more efficient, effective, and responsive to the needs of the Tribal Citizens.
- 11.** Prescribe additional auditing standards and financial practices as necessary to be presented for approval by the Tribal Council.
- 12.** Assist the Tribal Council with the development of spending priorities.
- 13.** Perform financial functions for the Tribe such as payroll, accounts payable, revenue receipts, general ledger maintenance, cash management activities, bank reconciliations, and monitoring of grant activities and grants requirements.

- 14.** Perform financial functions for the Tribal non-gaming enterprises and Tribally Chartered Corporations as directed by Tribal Council such as payroll, accounts payable, revenue receipts, general ledger maintenance, cash management activities, bank reconciliations, and monitoring of grant activities and grants requirements.
- 15.** Prescribe additional auditing standards and financial practices for the Tribe as necessary to be presented for approval by the Tribal Council.
- 16.** Assist Tribal Council in approving an Independent Auditor for the Tribe's annual audit of Tribal accounts.
- 17.** Assist Tribal Council in developing policies that meet acceptable auditing standards.
- 18.** Additional duties as directed by Tribal Council or its designee.

SECTION VI. STAFFING

The Office shall begin operations with current staff of the accounting department.

SECTION VII. APPROPRIATIONS AUTHORIZED

Any current appropriations for the accounting department, as appropriate, shall be used to implement this Statute.

SECTION VIII. SEVERABILITY

If any section, subsection, paragraph, sentence, phrase or portion of this Statute is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.

SECTION IX.**EFFECTIVE DATE**

Effective upon signature of the Executive or 30 days from Tribal Council approval which ever comes first or if the Executive vetoes the legislation, then upon Tribal Council override of the veto.

CERTIFICATION

As the Tribal Council Legislative Leader and Tribal Council Secretary, we certify that this Statute was duly passed by the Tribal Council of the Little Traverse Bay Bands of Odawa Indians at a regular meeting of the Tribal Council held on January 23, 2011 at which a quorum was present, by a vote of 7 in favor, 1 opposed, 0 abstentions, and 1 absent as recorded by this roll call:

	In Favor	Opposed	Abstained	Absent
Marvin Mulholland	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Belinda Bardwell	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Melvin L. Kiogima	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Gerald V. Chingwa	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Rita Shananaquet	<u> </u>	<u> </u>	<u> </u>	<u>X</u>
Aaron Otto	<u> </u>	<u>X</u>	<u> </u>	<u> </u>
John Bott	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Regina Gasco Bentley	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Julie Shananaquet	<u>X</u>	<u> </u>	<u> </u>	<u> </u>

Date:
Julie A. Shananaquet, Legislative Leader

Date:
Regina Gasco Bentley, Secretary

Received by the Executive Office on by

Pursuant to Article VII, Section D, Subsection 1 of the Little Traverse Bay Bands of Odawa Indians Constitution adopted on February 1, 2005 the Executive concurs in this action of the Tribal Council.

Date:
Ken Harrington, Tribal Chairperson